

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.110 Exclusions from Electronic Filing
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TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

Section 105.110 Exclusions from Electronic Filing

The following types of returns are excluded from electronic filing:

- a) Returns from individuals or firms who have not been accepted as electronic return originators (EROs) or transmitters (see Section 105.200);
- b) Returns requiring forms or schedules not listed in Section 105.100(b). These exclusions can be identified by amounts on the following IL-1040 return lines:
 - 1) Other Subtractions
 - 2) Credit for Taxes Paid to Other States
 - 3) Tax Credits from Schedule 1299-C
 - 4) IL-2210 Penalty;
- c) Returns that include Internal Revenue Service (IRS) or Illinois forms 4852, or any other substitute wage and tax statement used to verify withholding;
- d) Returns that require attachments other than IRS Form 1040 or 1040A, Page 1, to verify IL-1040 subtractions for federally taxed retirement and Social Security;
- e) Returns that require attachments other than IRS Schedule B or Schedule 1, to verify IL-1040 subtractions for U.S. government obligations;
- f) Decedent returns, including joint returns filed by surviving spouses;
- g) Fiscal year returns;
- h) Prior year returns;
- i) Amended or corrected returns;
- j) Returns with dollars and cents entries (only whole dollar amounts will be accepted);
- k) Returns containing more than:
 - 1) 1 Schedule NR
 - 2) 20 W-2s
 - 3) 30 W-2Gs

- 4) 10 1099-Rs
- 5) 30 statements; and

l) On-line returns of individual taxpayers that do not have a Department assigned IL-PIN.

(Source: Amended at 24 Ill. Reg. 6582, effective April 10, 2000)